

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Benton Community School Corp (0395)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,476,379	\$3,107,325	\$3,209,742	30%	3%
	11200 Middle/Junior High	\$2,291,808	\$3,000	\$0	-100%	-100%
	11300 High School	\$6,211	\$2,598,831	\$2,599,689	> 500%	0%
	11350 Honors Diploma Award	\$0	\$0	\$0	n/a	n/a
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$28,736	n/a	n/a
	11410 Agriculture A	\$115,400	\$103,647	\$87,749	-24%	-15%
	11430 Distributive Education	\$42,963	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$73,401	\$144,787	\$128,062	74%	-12%
	11470 Business Education	\$46,616	\$54,008	\$64,830	39%	20%
	11490 Industrial Education B	\$73,334	\$100,643	\$101,210	38%	1%
	11510 Cooperative Education	\$0	\$13,194	\$13,944	n/a	6%
	11520 Area School Participation	\$0	\$73,840	\$0	n/a	-100%
	11590 Other Vocational Education Programs	\$3,826	\$10,628	\$3,120	-18%	-71%
	11610 Elementary	\$0	\$0	\$0	n/a	n/a
	11910 Competency Testing	\$0	\$374	\$0	n/a	-100%
	11920 Project 4R	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$56,687	\$16,380	\$19,395	-66%	18%
	12210 Mild Mental Handicap	\$330,279	\$1,133,494	\$1,190,942	261%	5%
	12220 Moderate Mental Handicap	\$259,837	\$0	\$0	-100%	n/a
	12350 Homebound	\$4,647	\$1,673	\$3,495	-25%	109%
	12710 Equal Opportunity At Risk	\$33,736	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$0	\$25,455	\$33,289	n/a	31%
	12900 Other Special Programs	\$3,000	\$42,189	\$43,188	> 500%	2%
	13100 Adult Basic Education	\$0	\$0	\$27,777	n/a	n/a
	13900 Other Adult/Continuing Ed Programs	\$29,906	\$49,236	\$53,747	80%	9%
	14100 Elementary	\$79,834	\$45,027	\$51,742	-35%	15%
	14300 High School	\$48,888	\$73,115	\$67,724	39%	-7%
	15100 Non-Credit Enrichment Programs	\$0	\$8,469	\$0	n/a	-100%
	16100 Remediation Testing	\$30,080	\$10,835	\$5,693	-81%	-47%
	16200 Preventive Remediation	\$24,122	\$87,697	\$63,776	164%	-27%
	21590 Other Speech Pathology/Audiology Services	\$94,471	\$140,483	\$108,762	15%	-23%
	22220 School Library	\$127,904	\$136,533	\$157,670	23%	15%
	22230 Audiovisual	\$17,992	\$4,079	\$3,354	-81%	-18%
	22250 Computer Assisted Instruction Services	\$5,689	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$553,119	\$617,877	\$658,770	19%	7%
	25820 Textbooks and Repairs	\$239,327	\$0	\$0	-100%	n/a
	25870 Materials and Supplies	\$0	\$0	\$0	n/a	n/a
	26497 Teachers Retirement Fund	\$30,801	\$472,812	\$477,620	> 500%	1%
	41100 Transfer Tuition	\$12,823	\$38,228	\$41,676	225%	9%
	41400 Joint Services and Supply	\$57,885	\$124,882	\$109,803	90%	-12%

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Student Academic Achievement Total		\$7,170,964	\$9,238,742	\$9,355,506	30%	1%
Student Instructional Support						
	21120 Attendance Services	\$23,503	\$29,664	\$31,550	34%	6%
	21190 Other Attendance/Social Work Services	\$49,198	\$105,154	\$111,058	126%	6%
	21210 Service Area Direction	\$0	\$5,481	\$0	n/a	-100%
	21220 Counseling Services	\$194,219	\$259,722	\$272,434	40%	5%
	21290 Other Guidance Services	\$9,471	\$0	\$5,881	-38%	n/a
	21340 Nurse Services	\$55,790	\$103,911	\$99,482	78%	-4%
	21390 Other Health Services	\$0	\$4,510	\$3,982	n/a	-12%
	21420 Psychological Testing	\$45,993	\$58,757	\$58,980	28%	0%
	22110 Service Area Direction	\$70,798	\$7,131	\$967	-99%	-86%
	22120 Instruction & Curriculum Development	\$37,344	\$152,264	\$109,881	194%	-28%
	22130 Instructional Staff Training Services	\$0	\$8,091	\$14,712	n/a	82%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23120 Service Area Assistants	\$18,706	\$12,292	\$26,201	40%	113%
	23190 Other Governing Body Services	\$1,000	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$105,443	\$134,244	\$159,185	51%	19%
	23290 Other Executive Administrative Services	\$768	\$1,914	\$533	-31%	-72%
	26440 Inservice Training (Non-Instructional)	\$2,259	\$1,264	\$706	-69%	-44%
	26450 Health Services	\$598	\$1,650	\$1,877	214%	14%
	26700 Technology Coordinator	\$0	\$2,302	\$2,587	n/a	12%
	26710 Technology Support and Maintenance	\$0	\$199,077	\$180,371	n/a	-9%
Student Instructional Support Total		\$615,089	\$1,087,427	\$1,080,387	76%	-1%
Overhead and Operational						
	23150 Legal Services	\$21,748	\$9,775	\$13,983	-36%	43%
	23160 Promotion Expenses	\$1,911	\$2,139	\$2,064	8%	-4%
	25110 Office of the Business Manager	\$127,080	\$145,049	\$148,735	17%	3%
	25210 Service Area Direction	\$0	\$911	\$6,500	n/a	> 500%
	25291 Refund of Revenue	\$2,077	\$2,858	\$855	-59%	-70%
	25292 Petty Cash	\$350	\$700	\$700	100%	0%
	25296 Cash Change	\$950	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$78,321	\$101,890	\$160,918	105%	58%
	25410 Service Area Direction	\$50,597	\$6,192	\$5,774	-89%	-7%
	25420 Maintenance of Buildings	\$1,130,901	\$1,424,574	\$1,612,734	43%	13%
	25430 Maintenance of Grounds	\$55,836	\$76,986	\$72,535	30%	-6%
	25440 Maintenance of Equipment	\$216,035	\$257,997	\$178,689	-17%	-31%
	25450 Vehicle Maintenance (other than buses)	\$3,508	\$437	\$0	-100%	-100%
	25460 Security Services	\$10,535	\$0	\$0	-100%	n/a

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	25470 Insurance (other than buses)	\$102,165	\$165,233	\$261,095	156%	58%
	25490 Other Operating/Maintenance of Plant	\$21,946	\$2,479	\$2,072	-91%	-16%
	25510 Service Area Direction	\$80,021	\$113,090	\$92,518	16%	-18%
	25520 Vehicle Operation	\$403,578	\$589,903	\$593,537	47%	1%
	25530 Monitoring Services	\$1,265	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$215,218	\$385,659	\$419,520	95%	9%
	25550 Purchase of School Buses	\$146,499	\$704,950	\$0	-100%	-100%
	25560 Insurance on Buses	\$34,908	\$55,224	\$14,895	-57%	-73%
	25580 Contracted Transportation Services	\$4,324	\$2,123	\$0	-100%	-100%
	25590 Other Pupil Transportation Services	\$690	\$0	\$0	-100%	n/a
	25591 Bus Driver Training	\$750	\$1,207	\$2,426	223%	101%
	25610 Service Area Direction	\$31,016	\$27,523	\$37,306	20%	36%
	25620 Food Preparation and Dispensing	\$438,595	\$550,047	\$597,893	36%	9%
	25690 Other Food Services	\$5,097	\$0	\$0	-100%	n/a
	25720 Purchasing	\$17,143	\$0	\$0	-100%	n/a
	25740 Printing, Publishing and Duplicating	\$7,274	\$0	\$0	-100%	n/a
	25910 Judgements	\$27,397	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$1,170	\$1,150	\$925	-21%	-20%
	26495 Official Bonds	\$0	\$775	\$550	n/a	-29%
	26499 Other	\$0	\$7,429	\$2,896	n/a	-61%
	26600 Data Processing	\$5,447	\$1,410	\$0	-100%	-100%
	26900 Other Staff Services	\$38,858	\$0	\$0	-100%	n/a
	31000 Direction of Community Services	\$0	\$0	\$0	n/a	n/a
	32000 Community Recreation	\$10,396	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$194	\$898	\$1,220	> 500%	36%
	52200 Temporary Loans, INTEREST ON DEBT	\$10,636	\$129,911	\$115,875	> 500%	-11%
Overhead and Operational Total		\$3,304,435	\$4,768,518	\$4,346,215	32%	-9%
Nonoperational						
	25320 Land Acquisition and Development	\$3,776	\$101,223	\$148,985	> 500%	47%
	25330 Professional Services	\$21,508	\$472,501	\$171,702	> 500%	-64%
	25350 Building Acquisition/Construction/Improvement	\$306,457	\$335,427	\$925,846	202%	176%
	25351 Building Acquisition/Construction/Improvement	\$0	\$4,079,350	\$2,350,023	n/a	-42%
	25355 Sports Facilities	\$0	\$24,241	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$48,363	\$19,035	\$3,158	-93%	-83%
	25380 Purchase of Mobile or Fixed Equipment	\$165,492	\$394,829	\$653,167	295%	65%
	25390 Other Facilities Acquisition & Construction	\$14,607	\$11,058	\$405	-97%	-96%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$682,175	\$212,616	n/a	-69%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$23,903	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$28,619	\$10,530	\$31,608	10%	200%
	53100 Buildings, LEASE RENTAL	\$696,732	\$0	\$2,236,000	221%	n/a

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	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$11,209	\$0	\$0	-100%	n/a
	59100 Bond Registrars Fee	\$0	\$5,030	\$0	n/a	-100%
	59200 Bond Bank Fee	\$0	\$500	\$21,260	n/a	> 500%
Nonoperational Total		\$1,296,763	\$6,135,900	\$6,778,672	423%	10%
prorated						
	26491 PERF	\$171,191	\$202,351	\$225,027	31%	11%
	26492 Social Security	\$658,536	\$828,544	\$852,467	29%	3%
	26493 Workmen's Compensation	\$48,272	\$98,916	\$58,459	21%	-41%
	26494 Group Insurance	\$738,044	\$1,217,267	\$1,274,053	73%	5%
	26496 Unemployment Compensation	\$62	\$11,745	\$8,002	> 500%	-32%
	26498 Severance/Early Retirement Pay	\$0	\$402,757	\$1,801,546	n/a	347%
prorated Total		\$1,616,105	\$2,761,580	\$4,219,554	161%	53%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$8,281,067	\$11,265,660	\$12,798,110	55%	14%	59.1%	47.0%	49.6%
Student Instructional Support	\$708,103	\$1,297,151	\$1,300,440	84%	0%	5.1%	5.4%	5.0%
Overhead and Operational	\$3,717,422	\$5,293,456	\$4,903,111	32%	-7%	26.5%	22.1%	19.0%
Nonoperational	\$1,296,763	\$6,135,900	\$6,778,672	423%	10%	9.3%	25.6%	26.3%
Grand Total	\$14,003,355	\$23,992,167	\$25,780,333	84%	7%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	64.2%	52.4%	54.7%